

**Illinois Department of Revenue
Regulations**

Title 86 Part 130 Section 130.525 Who May Sign Returns

**TITLE 86: REVENUE
PART 130
RETAILERS' OCCUPATION TAX**

Section 130.525 Who May Sign Returns

- a) Returns must be signed by the president, vice president, secretary or treasurer, or by the properly accredited agent whose power of attorney is on file with the Department, if the seller is a corporation.
- b) The official title of the person signing a return shall be shown after his signature.
- c) If the business is not a corporation but is individually owned, returns shall be signed by the owner of the business or by his duly authorized agent whose power of attorney is on file with the Department.
- d) If the business is owned by more than one person (partnership, joint stock company, etc.), but is not a corporation, returns shall be signed by an owner of the business or by a duly authorized agent whose power of attorney is on file with the Department.

(Source: Amended at 3 Ill. Reg. 46, p. 52, effective November 2, 1979 **)**